

SCHEDULE 5.001

FY2004 HFD OMB COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

FIRE TRAINING ACADEMY

NATURE AND EXTENT OF SERVICES

The Fire Training Academy develops and administers all professional standard testing, and any in-house training programs. The Academy also conducts basic fire fighting training for Houston Fire Department Cadets and continuing training for all personnel to improve the professional competence. The number of classified employees is the basis for cost allocation.

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$12,159,000			\$12,159,000
Deductions:				
CAPITAL OUTLAY	1,000			
Total deductions:	1,000			1,000
Allocated additions:				
CHIEF'S ADMINISTRATION	518,879	10,186	529,065	
MAINTENANCE	143,129	20,060	163,189	
COMMUNICATIONS & RECORDS	237,656	8,831	246,487	
Total allocated additions:	899,664	39,077	938,741	938,741
Total to be allocated:	\$13,059,664	\$39,077		\$13,098,741
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City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Schedule of costs to be
allocated by function

	Total General & admin		TRAINING
Wages & benefits			

SALARIES & WAGES	\$9,513,000		\$9,513,000
FRINGE BENEFITS	2,104,000		2,104,000
Other expense and cost			

SUPPLIES	103,000		103,000
OTHER EXPENSES	440,000		440,000
CAPITAL OUTLAY	(1,000)	(1,000)	
Departmental			
Expenditures	12,159,000	(1,000)	12,160,000
Cost adjustments			

Deductions	1,000	1,000	
Functional cost	12,160,000		12,160,000
Additions: 1st			
Others	899,664		899,664
Allocable costs	13,059,664		13,059,664
1st Allocation	13,059,664		13,059,664
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Additions: 2nd			
Others	39,077		39,077
Allocable costs	39,077		39,077
2nd Allocation	39,077		39,077
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DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Schedule of costs to be
allocated by function

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(continued)

Total General & admn TRAINING

Total allocated	\$13,098,741	\$13,098,741
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City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Detail allocation of
TRAINING

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMS OPS	623	19.802	\$2,586,195		\$2,586,195	\$7,738	\$2,593,933
FIRE OPS	2,220	70.565	9,215,656		9,215,656	27,575	9,243,231
HAZMAT OPS	45	1.430	186,804		186,804	559	187,363
AIRPORT OPS	99	3.146	410,968		410,968	1,230	412,198
FIRE MARSHAL	159	5.057	660,041		660,041	1,975	662,016
Subtotal	3,146	100.000	13,059,664		13,059,664	39,077	13,098,741
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Total	3,146	100.000	\$13,059,664		\$13,059,664	\$39,077	\$13,098,741
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(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 OMB A-87 Plan. Fire
FIRE TRAINING ACADEMY
Departmental Cost
Allocation Summary

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FISCAL 2002

	Total	TRAINING
EMS OPS	\$2,593,933	\$2,593,933
FIRE OPS	9,243,231	9,243,231
HAZMAT OPS	187,363	187,363
AIRPORT OPS	412,198	412,198
FIRE MARSHAL	662,016	662,016
Direct Billed		
Total	\$13,098,741	\$13,098,741
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